

Instructions For Page 1 of COAL SEVERANCE TAX REPORT

(SUB: CST-1)

1. Enter Federal Employers Identification Number (FEIN) or Social Security Number. Enter the company name and current mailing address. Enter the name and telephone number of the person to contact in the event of questions concerning the completion of this form. Check box if the address is different from previous form. Check box if EFT payment. Check box if you are contracting to mine coal.

2. Enter the company's severance tax account number. This number has been provided to you by the Alabama Department of Revenue.

3. Enter the production month and year covered by this report.

4. Enter the name of each mine covered in this report.

5. Enter the permit number for each mine. This permit number is obtained from the Surface Mining Commission.

6. For each mine enter the 2 digit and 4 letter county code except Lee County, enter 2 digit and 3 letter county code. See Appendix B for county codes.

7. For each mine, enter the 3 digit and 4 letter municipality code if the coal was severed within a municipality or police jurisdiction. If coal was severed outside police jurisdiction of a municipality, enter the code for NONE. If the coal was severed where overlapping jurisdictions or limits occur, use separate lines for each municipality. See Appendix A for municipality codes. If a municipality is not listed, contact this office.

8. Enter the tons of coal severed for each mine.

9. Multiply the tons severed by \$0.20 and enter the amount.

10. Add figures in column 8 and enter the total.

11. Add figures in column 9 and enter the total.

12. Multiply the total tons produced by \$0.135 and enter the amount.

13. Add items 11 and 12 and enter the amount.

14. If the return is filed after the due date, contact this office for penalties and interest.

15. Interest is calculated at the same rate as established by the Secretary of the Treasury under the authority of 26 USC 6621. Contact this office for the applicable rates.

16. Add items 13, 14, and 15 and enter the total.

17. Complete, sign, and notarize the affidavit.

ALABAMA DEPARTMENT OF REVENUE
SALES, USE & BUSINESS TAX DIVISION
P. O. Box 327560 • Montgomery, AL 36132-7560
(334) 242-9612

Coal Severance Tax Report

TITLE 40, CHAPTER 13, ARTICLES I & II

Acct. No. **2**

Control No. _____

PRODUCTION PERIOD

MONTH / YEAR

3

DATE RECEIVED

FEIN: _____ SSN: _____ Telephone: _____

Name: _____ **1** Contact Person: _____

Address: _____

City: _____ State: _____ ZIP: _____

☐

Check here if new address

☐

Check here if payment made through EFT

☐

Check here if contracting

MINE NAME	PERMIT NUMBER	COUNTY CODE	MUNICIPALITY CODE	TONS PRODUCED	TAX DUE @ 20 CENTS PER TON	
4	5	6	7	8	9	
Total Tons and Tax Due at 20 Cents Per Ton.....				10	\$ 11	
State Tax Due at 13.5 Cents Per Ton					\$ 12	
Total Tax Due, Municipal, County and State					\$ 13	
Penalty					\$ 14	
Interest at the current prevailing rate from Date of Delinquency					\$ 15	
Total Amount Due and Payable.....					\$ 16	

17 AFFIDAVIT

STATE OF ALABAMA, COUNTY of _____

Before me, the undersigned authority, personally appeared _____
who, being by me first duly sworn, says that he is a duly authorized representative of _____
and that the foregoing statement is true and correct.

Sworn to and subscribed before me this _____
day of _____, 19_____

Signature _____

Notary Public _____

NOTE: This report must reach the Department of Revenue by the 20th of each month for the previous month. Attach to report check or money order payable to Alabama Department of Revenue to cover the tax due.

Instructions For Page 2 of COAL SEVERANCE TAX REPORT

(SUB: CST-1)

Page 2 lists the Disposition of Coal Tonnage Produced and Sold. Use a separate line for each transporter and destination under both the tons produced section and the tons sold section. Complete all items.

1. Enter the amount of tons produced that were transported.
2. Enter the name and address of the firm or person transporting the coal from the mine.
3. Enter the name and address of the destination of the coal.
4. Indicate the destination by checking one of the columns.
 - a. Stockpile – This is a stockpile owned by you.
 - b. Coal Broker – Coal purchased by a broker.
 - c. Other – Coal used by you or sold directly to an end user.
5. Enter the number of tons sold.
6. Enter the name and address of the company or person buying the coal. This is either an end user or coal broker.
7. Enter the name and address of the company or person transporting the coal to the purchaser.
8. Enter the total tons produced. This amount should equal item 10 on page 1.
9. Indicate if you purchased any coal during this production month. If you check the yes box, complete and attach a Coal Purchaser's Report (SUB: CST-2).

Disposition of Coal Tonnage Produced and Sold

TONS PRODUCED	TRANSPORTED FROM THE MINE BY	DESTINATION	IS THIS DESTINATION A			TONS SOLD	PURCHASER	TRANSPORTED TO THE PURCHASER BY
			STOCK PILE	COAL BROKER	OTHER			
1	NAME: ADDRESS: 2	PLACE: ADDRESS: 3		4		5	NAME: ADDRESS: 6	NAME: ADDRESS: 7
	NAME: ADDRESS:	PLACE: ADDRESS:					NAME: ADDRESS:	NAME: ADDRESS:
	NAME: ADDRESS:	PLACE: ADDRESS:					NAME: ADDRESS:	NAME: ADDRESS:
	NAME: ADDRESS:	PLACE: ADDRESS:					NAME: ADDRESS:	NAME: ADDRESS:
	NAME: ADDRESS:	PLACE: ADDRESS:					NAME: ADDRESS:	NAME: ADDRESS:
	NAME: ADDRESS:	PLACE: ADDRESS:					NAME: ADDRESS:	NAME: ADDRESS:
	NAME: ADDRESS:	PLACE: ADDRESS:					NAME: ADDRESS:	NAME: ADDRESS:
	NAME: ADDRESS:	PLACE: ADDRESS:					NAME: ADDRESS:	NAME: ADDRESS:
	NAME: ADDRESS:	PLACE: ADDRESS:					NAME: ADDRESS:	NAME: ADDRESS:
	NAME: ADDRESS:	PLACE: ADDRESS:					NAME: ADDRESS:	NAME: ADDRESS:
	NAME: ADDRESS:	PLACE: ADDRESS:					NAME: ADDRESS:	NAME: ADDRESS:
	NAME: ADDRESS:	PLACE: ADDRESS:					NAME: ADDRESS:	NAME: ADDRESS:
	NAME: ADDRESS:	PLACE: ADDRESS:					NAME: ADDRESS:	NAME: ADDRESS:
	NAME: ADDRESS:	PLACE: ADDRESS:					NAME: ADDRESS:	NAME: ADDRESS:
	NAME: ADDRESS:	PLACE: ADDRESS:					NAME: ADDRESS:	NAME: ADDRESS:
8	Total Tons Produced. This should equal Total Tons Produced on Page 1.		Was any coal purchased during this production month? If yes, complete and attach Coal Purchasers Report.			Yes No		